

CALIFORNIA SALES & USE TAX AMNESTY APPLICATION**THE AMNESTY APPLICATION PERIOD IS FEBRUARY 1, 2005 THROUGH MARCH 31, 2005**

California is offering sales and use tax amnesty for tax reporting periods beginning prior to January 1, 2003. Under amnesty, individuals and businesses can pay sales and use taxes and interest for eligible periods that were not reported or were reported but unpaid. Those who apply and meet the conditions for amnesty will have unpaid penalties associated with the eligible tax reporting periods canceled, will not be criminally prosecuted for those reporting periods, and will also avoid substantial new penalties on these tax liabilities.

PARTICIPATION REQUIREMENTS**Sign and submit this California Sales & Use Tax Amnesty Application to us by March 31, 2005.***

If applying for more than one account, submit a separate application for each account.

File any required returns by May 31, 2005, including returns for reporting tax liabilities underreported or not reported in eligible reporting periods. Returns are not needed if you are applying for eligible periods previously reported but remain unpaid. Quarterly amnesty returns are available on our Internet site at www.boe.ca.gov.

Pay the tax and interest by May 31, 2005. If you cannot pay the total tax and interest due by May 31, 2005, check the *Amnesty installment payment agreement requested* box on the reverse side in Part III – Method of Payment.

**If you are in bankruptcy, you must disclose your bankruptcy case, but only if it is still open with the bankruptcy court. Also, if your amnesty payment requires bankruptcy court approval, you must submit with your application a copy of a bankruptcy court order authorizing your payment. Amnesty is not available for an eligible reporting period for which a criminal investigation or prosecution has been initiated as of February 1, 2005.*

PART I: TAXPAYER INFORMATION

For ☐ **Sole Owner** ☐ **General Partnership** ☐ **Limited Partnership (LP)** ☐ **Husband and Wife Co-Ownership**

FULL NAME (first, middle, last)

SOCIAL SECURITY NUMBER

FULL NAME (first, middle, last)

SOCIAL SECURITY NUMBER

For ☐ **Corporation** ☐ **Limited Liability Company (LLC)** ☐ **Other (describe)**

LEGAL BUSINESS NAME

FEDERAL IDENTIFICATION NUMBER

BUSINESS NAME (dba)

CORPORATE, LLC OR LP NUMBER FROM CA SECRETARY OF STATE

Address and Contact Information

FULL NAME (first, middle, last)

HOME TELEPHONE NUMBER

()

MAILING ADDRESS

DAYTIME TELEPHONE NUMBER

()

CITY

STATE

ZIP CODE

E-MAIL ADDRESS

PART IIA: SALES AND USE TAX AMNESTY PERIODS APPLIED FOR (See PART IIB to report use tax only or use tax on vehicles, vessels or aircraft.)

ARE YOU CURRENTLY ENGAGED IN BUSINESS IN CA? ☐ YES ☐ NO

SELLER'S PERMIT NO. (if any)

(If you answered **yes**, do not complete Part IIB unless you are reporting use tax on a vehicle, vessel or aircraft.)

Indicate the reporting periods you want to include in amnesty. If you are applying for a reporting period that is not listed below, please indicate the reporting period in the blank spaces provided. Liabilities for reporting periods that begin January 1, 2003 and later do not qualify for amnesty.

Year 2002 Reporting Periods

- ☐ 01/01/02 – 03/31/02
☐ 04/01/02 – 06/30/02
☐ 07/01/02 – 09/30/02
☐ 10/01/02 – 12/31/02

Year 2000 Reporting Periods

- ☐ 01/01/00 – 03/31/00
☐ 04/01/00 – 06/30/00
☐ 07/01/00 – 09/30/00
☐ 10/01/00 – 12/31/00

Other Periods

- ☐ _____
☐ _____
☐ _____
☐ _____

Year 2001 Reporting Periods

- ☐ 01/01/01 – 03/31/01
☐ 04/01/01 – 06/30/01
☐ 07/01/01 – 09/30/01
☐ 10/01/01 – 12/31/01

Year 1999 Reporting Periods

- ☐ 01/01/99 – 03/31/99
☐ 04/01/99 – 06/30/99
☐ 07/01/99 – 09/30/99
☐ 10/01/99 – 12/31/99

- ☐ _____
☐ _____
☐ _____
☐ _____

CERTIFICATION ON THE REVERSE SIDE MUST BE COMPLETED AND SIGNED

PART IIB: REPORTING USE TAX ONLY (Complete only if you are reporting use tax liability)

To report use tax, complete the following information. Completion of the Use Tax Return below is necessary if you have not yet been billed.

Purchase Date: _____			USE TAX ACCOUNT NO. (if any) _____
Check One:	<input type="checkbox"/> Vehicle	<input type="checkbox"/> Vessel	<input type="checkbox"/> Internet/Mail Order/Out-of-State Purchases made without payment of tax
YEAR	MAKE/MODEL	ID NUMBER (VIN, CF or Doc No., Tail No.)	DESCRIPTION OF ITEMS PURCHASED

Many individuals and businesses in California buy items from out-of-state businesses that do not collect California tax on their sales. Generally, if sales tax would apply when you buy a particular item in California, use tax applies when you make a similar purchase from a business outside the state. Unless an exemption applied, either sales or use tax must also be reported on motor vehicles, vessels, and aircraft purchased for use in California, including those purchased out-of-state.

To calculate the amount due, multiply the use tax rate in effect on the date of the purchase by the purchase price of the vehicle, vessel, aircraft, or tangible personal property purchased out of state (i.e., via Internet, mail order or pick up). The use tax rate is the same as the sales tax rate and is based on where the property is used, stored, or otherwise consumed.

*If you do not know your sales and use tax rate or how to determine the interest due, visit our Internet site, www.boe.ca.gov, or call our Information Center at 800-400-7115.

USE TAX RETURN

Purchase Price \$ _____

Date of Purchase Tax Rate* X _____

Use Tax Subtotal _____

Deduct any sales tax paid to
another state _____

Use Tax Due \$ _____

Interest Due \$ _____

Total Use Tax & Interest Due \$ _____

PART III: METHOD OF PAYMENT

☐ Single payment by check/money order by May 31, 2005, made payable to the "Board of Equalization." Write your account number (if any) and the word "amnesty" on your payment. (To assist you in calculating the interest due depending on when you submit your payment, an interest calculator is available on our website at www.boe.ca.gov.)

☐ Amnesty installment payment agreement requested. A notice will be sent to approve any installment payment agreement requested. Enter your proposed terms of payment below. **Payment in full is required by June 30, 2006.**



Payment in the amount of \$ _____ due

<input type="checkbox"/> weekly	} beginning _____ (date)
<input type="checkbox"/> bi-weekly	
<input type="checkbox"/> monthly	

If you wish to change your method of payment after your application has been submitted, contact us by May 31, 2005 at 800-404-4321.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California, that the foregoing is true and correct and to the best of my knowledge, I have not been:
1) notified of a criminal investigation initiated against me; or 2) prosecuted or convicted of a tax crime, with respect to the eligible tax reporting periods requested for amnesty.

Sign here	TAXPAYER SIGNATURE 	SIGNATURE OF PREPARER OTHER THAN TAXPAYER (authorized by attached power-of-attorney) 
	PRINT NAME _____ DATE _____	PRINT NAME _____ DATE _____

Send this application, payment
and any required return(s) to:

**Board of Equalization
Tax Amnesty MIC:95
PO Box 942879
Sacramento, CA 94279-0095**

Keep a copy of both sides of this document for your records.